

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF NORTH DAKOTA
OFFICE OF MANAGEMENT AND BUDGET
STATE CAPITOL
BISMARCK, ND 58505

DATE: August 23, 2017
FILING REF.: The preceding
agreement was dated:
06/02/2016 G16411

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 2017 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

1. Central Services - Central Duplicating, Central Supply and Surplus Property
2. Information Technology Division - Data Processing
3. Information Technology Division - Telecommunications
4. Information Technology Division - Micrographics
5. State Fleet Services
6. Risk Management
 - a. General Liability Insurance
 - b. Automobile Liability Insurance
 - c. Workers' Compensation
7. Public Employees Retirement System
8. Workforce Safety and Insurance
9. State Unemployment Insurance (previously Unemployment Compensation)
10. Fire and Tornado Insurance
11. Defined Contribution Retirement
12. Facilities Management Division - Space Costs for State Buildings in the Capitol Complex. The following costs are included in the billing charge for Space Costs:
 - a. Building Use Allowance
 - b. Maintenance & Repair
 - c. Janitorial Services
 - d. Utilities
 - e. Insurance
13. State Auditor
14. Attorney General - Main Office, Outstationed, Paralegal & Fire Marshall

Direct charges from the above centers will be billed in accordance with rates established by the State and included in the records of the operating department/agency responsible for providing services.

STATE/LOCALITY: State of North Dakota

AGREEMENT DATE: August 23, 2017

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under Title 2 of the Code of Federal Regulations, Part 200 (2 CAR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by 2 CFR 200, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in 2 CFR 200, and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

State of North Dakota

(STATE/LOCALITY)



(SIGNATURE)

PAM Sharp

(NAME)

Director, OMB

(TITLE)

8-30-17

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People,
0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -S
Date: 2017.08.30 08:54:15 -0400

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

August 23, 2017

(DATE)

HHS Representative Helen Fung

Telephone (415) 437-7820

for

STATE OF NORTH DAKOTA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRYFORWARD
FOR FISCAL YEAR 2017

EXHIBIT A
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CAP Code	Department / Budget Account	Equipment Depreciation	Facilities Mgmt Memo Bills	OMB Administration	Capitol Mailroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
9	Governor 10100	-	-	-	389	(1,799)	822	-	320	(268)
10	Secretary of State 10800	-	-	-	12,425	23,548	4,170	6,776	967	47,885
11	Facility Management	-	-	302,769	-	9,550	12,450	9,839	1,293	335,901
12	ITD 11200	-	-	-	1,573	120,229	36,214	74,767	10,462	243,245
13	State Auditor 11700	-	-	-	622	13,843	5,616	12,131	1,338	33,551
14	Central Services 11800	-	-	82,805	12,975	(16,141)	15,193	2,250	676	97,758
15	Attorney General 12500	-	-	-	4,347	82,887	30,419	48,308	7,938	173,899
16	Tax Commissioner 12700	-	-	-	28,264	77,088	7,605	28,051	3,040	144,047
17	Office of Admin Hearings 14000	-	-	-	903	7,317	412	1,074	439	10,146
18	Legislative Assembly 15000	-	-	-	35	65,245	10,514	-	8,183	83,976
19	Legislative Council 16000	-	-	-	623	5,174	1,246	-	19	7,062
20	Supreme Court 18000	-	-	-	986	116,445	21,386	-	12,876	151,693
21	Supreme Court Admin 18200	-	-	-	5,287	-	-	-	-	5,287
22	Judicial Conduct Commission 18300	-	-	-	235	-	-	-	-	235
23	Supreme Court Law Library 18400	-	-	-	94	-	-	-	-	94
24	Trial Courts 18500	-	-	-	-	-	-	-	-	-
25	Legal Counsel for Indigents 18800	-	-	-	-	52,768	4,387	9,735	5,580	72,470
26	Retirement & Investment 19000	-	-	-	-	7,581	3,299	3,583	756	15,220
27	Public Employee Retire Sys 19200	-	-	-	-	26,052	1,885	7,964	880	36,782
28	Public Instruction 20100	-	-	-	2,872	157,244	24,847	20,187	21,054	226,203
29	Land Department 22600	-	-	-	2,073	88,687	3,062	6,360	2,532	102,714
30	Bismarck State College 22700	-	-	-	5	9,073	(2)	-	21	9,098
31	UND - Lake Region 22800	-	-	-	-	5,150	31	-	81	5,261
32	UND - Williston 22900	-	-	-	-	6,213	25	-	85	6,323
33	University of NorthDakota 23000	-	-	-	-	67,824	0	-	43	67,867
34	UND Medical Center 23200	-	-	-	-	9,752	5	-	31	9,788
35	North Dakota State Univ 23500	-	-	-	-	40,128	10	-	54	40,191
36	ND State Coll of Science 23800	-	-	-	-	7,434	6	-	30	7,469
37	Dickinson State University 23900	-	-	-	-	3,697	(3)	-	22	3,716
38	Mayville State University 24000	-	-	-	-	5,414	6	-	33	5,453
39	Minot State University 24100	-	-	-	-	12,948	84	-	292	13,324
40	Valley City State Univ 24200	-	-	-	-	5,626	5	-	36	5,667
41	Minot St - Bottineau 24300	-	-	-	-	4,859	41	-	97	4,997
42	North Dakota Forest Svc 24400	-	-	-	-	2,360	(795)	-	99	1,665
43	State Library 25000	-	-	-	-	11,835	(102)	6,004	1,176	18,914
44	School for the Deaf 25200	-	-	-	7	16,807	2,448	8,444	1,617	29,324
45	School for the Blind 25300	-	-	-	-	10,211	2,648	3,661	1,082	17,601
46	Voc & Technical Educ 27000	-	-	-	798	20,146	302	5,181	1,432	27,860
47	Health Department 30100	-	-	-	13,586	160,433	43,943	82,015	15,678	315,654
48	Tobacco Prevention & Control 30500	-	-	-	30	11,208	1,311	2,245	977	15,771
49	Veterans Home 31300	-	-	-	-	37,488	8,296	24,932	3,974	74,690
50	Indian Affairs Commission 31600	-	-	-	33	2,157	(73)	522	237	2,876
51	Dept of Veterans Affairs 32100	-	-	-	-	7,377	6	1,759	755	9,896
52	Children's Svcs Coord Comm 23400	-	-	-	-	-	-	-	-	-
53	Dept of Human Services 32500	-	-	-	12	820,025	109,879	302,945	130,748	1,363,609
54	DHS - Jamestown	-	-	-	-	26,509	20,531	85,087	5,328	137,455
55	DHS - Grafton	-	-	-	-	101,049	17,369	76,547	13,082	208,046
56	Protection & Advocacy 36000	-	-	-	686	8,967	(164)	6,043	831	16,364
57	Job Service 38000	-	-	-	-	71,915	7,711	27,688	6,961	114,276
58	Insurance Commissioner 40100	-	-	-	3,281	38,939	6,899	7,903	1,973	58,994
59	Industrial Commission 40500	-	-	-	5,566	42,364	11,395	5,311	4,776	69,411
60	Labor Commissioner 40600	-	-	-	3,785	4,755	464	3,322	487	12,812
61	Public Service Commission 40800	-	-	-	2,049	19,859	4,288	8,666	1,819	36,680
62	Aeronautics Commission 41200	-	-	-	-	8,442	3,242	1,302	798	13,784
63	Banking & Financial Instit 41300	-	-	-	383	10,221	2,273	7,196	897	20,971
64	Securities Commissioner 41400	-	-	-	424	8,206	166	1,824	255	10,876
65	Bank of North Dakota 47100	-	-	-	-	990	11,918	31,751	-	44,659
66	Housing Finance Agency 47300	-	-	-	-	1,082	-	-	-	1,082
67	Mill & Elevator Assoc 47500	-	-	-	-	1,530	7,416	-	-	8,946
68	Workforce Safety 48500	-	-	-	-	79,084	24,948	59,282	9,487	172,802
69	Highway Patrol 50400	-	-	-	(548)	31,111	(35,115)	45,340	3,512	44,300
70	State Radio Communications 50600	-	-	-	-	-	1,622	9,315	-	10,937
71	Emergency Management 51200	-	-	-	-	-	1,782	10,516	-	12,298
72	Corrections & Rehab 53000	-	-	-	-	202,951	48,296	184,639	19,123	455,008
73	Adjutant General 54000	-	-	-	-	129,520	22,420	28,243	8,827	189,010
74	Dept of Commerce 60100	-	-	-	-	64,755	5,531	-	4,129	74,415
75	Dept of Agriculture 60200	-	-	-	8,539	37,010	6,106	16,694	3,396	71,745
76	Dairy 60300	-	-	-	-	1,287	27	-	28	1,342
77	Ethanol Council 60500	-	-	-	-	998	(1,057)	-	108	49
78	Bean Council 60600	-	-	-	-	2,633	28	-	195	2,856
79	Milk Stabilization 60700	-	-	-	-	1,986	309	456	164	2,916
80	Oilseed 60800	-	-	-	-	3,602	4,094	-	282	7,978
81	Potato 61000	-	-	-	-	1,360	17	-	59	1,435
82	Soybean 61100	-	-	-	-	16,845	(3,903)	1,302	1,926	16,171
83	Agr Products Utiliz Comm 61200	-	-	-	-	-	-	-	-	-
84	Dry Pea & Lentil 61300	-	-	-	-	3,080	2,179	-	282	5,542
85	Corn Utilization 61400	-	-	-	-	9,211	(38)	132	905	10,209
86	State Seed Department 61600	-	-	-	-	10,802	3,405	5,551	1,105	20,863
87	Board of Animal Health 61700	-	-	-	-	-	-	-	-	-
88	Veterinary 61800	-	-	-	169	2,582	76	-	132	2,959
89	Stockmen's Assoc 61900	-	-	-	-	400	14	-	15	428
90	Beef 62400	-	-	-	-	4,629	91	195	337	5,253
91	Wheat Commission 62500	-	-	-	-	17,816	2,985	431	1,890	23,122
92	Barley 62600	-	-	-	-	3,390	(1,438)	-	250	2,202
93	Upper Gr Plains Trans Inst 62700	-	-	-	-	3,952	(8)	-	4	3,948
94	NDSU Extension Svc 63000	-	-	-	-	9,341	16	-	57	9,414
95	Northern Crops Institute 63800	-	-	-	-	825	6	-	21	851
96	NDSU Main Res Station 64000	-	-	-	-	19,497	51	-	134	19,682
97	Dickinson Research Center 64100	-	-	-	-	1,467	13	-	38	1,518
98	Cent Grasslands Res Ctr 64200	-	-	-	-	1,008	15	-	42	1,065

STATE OF NORTH DAKOTA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRYFORWARD
FOR FISCAL YEAR 2017

EXHIBIT A
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CAP Code	Department / Budget Account	Equipment Depreciation	Facilities Mgmt Memo Bills	OMB Administration	Capitol Mailroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
99	Hettinger Research Ctr 64300	-	-	-	-	1,394	15	-	40	1,450
100	Langdon Research Ctr 64400	-	-	-	-	912	11	-	42	964
101	North Central Res Ctr 64500	-	-	-	-	1,173	11	-	35	1,219
102	Williston Research Ctr 64600	-	-	-	-	1,137	14	-	40	1,191
103	Carrington Research Ctr 64700	-	-	-	-	1,781	13	-	38	1,832
104	Agronomy Seed Farm 64900	-	-	-	-	617	11	-	18	645
105	Land Reclamation Res Ctr 65100	-	-	-	-	-	-	-	-	-
106	State Fair 66500	-	-	-	-	18,739	1,946	4,627	2,120	27,432
107	Racing Commission 67000	-	-	-	(264)	7,671	2,646	228	693	10,974
108	State Historical Society 70100	-	-	-	1,095	45,328	5,735	17,849	4,550	74,557
109	Council on the Arts 70900	-	-	-	412	8,259	889	885	850	11,295
110	Soil Conservation 71000	-	-	-	-	-	-	-	-	-
111	Centennial Trees Comm 71200	-	-	-	-	-	-	-	-	-
112	Game & Fish Dept 72000	-	-	-	-	93,052	41,074	34,958	9,308	178,392
113	Dept of Parks & Recr 75000	-	-	-	-	53,603	10,180	15,721	5,704	85,207
114	State Water Commission 77000	-	-	-	404	83,164	9,116	20,165	4,338	117,187
115	Dept of Transportation 80100	-	-	-	161	688,862	79,464	241,688	63,595	1,073,770
116	Fleet Services ISF 80100	-	-	-	-	-	(4,956)	-	-	(4,956)
117	Risk Management	-	-	31,986	146	5,288	3,538	912	316	42,185
118	University System	-	-	-	(670)	33,550	59	-	157	33,096
119	ARRA Funding (expenses not billable to Federal programs)	-	-	-	-	-	-	-	-	-
120	All Other	-	-	-	8,878	462	42,397	228	30	51,994
	Total	-	-	417,560	122,669	4,164,839	719,744	1,630,732	422,482	7,478,027